



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
PO BOX 300, JEFFERSON CITY MO 65105-0300  
(573) 751-2611 TDD (800) 735-2966

**DISTRIBUTOR'S MONTHLY TAX REPORT**

FORM  
**4757**  
(REV. 11-2002)

DLN

SEE INSTRUCTIONS ON REVERSE SIDE

COMPANY NAME			MONTH/YEAR	CHECK HERE IF: AMENDED REPORT <input type="checkbox"/> ADDITIONAL REPORT <input type="checkbox"/>
STREET ADDRESS		P.O. BOX	LICENSE NUMBER	FEIN
CITY	STATE	ZIP	TELEPHONE NUMBER ( )	MTS NUMBER

**GALLONS SUBJECT TO TAX**

	COLUMN A Gasoline	COLUMN B 100% Ethyl Alcohol	COLUMN C Gasohol	COLUMN D Aviation Gasoline	COLUMN E Clear Diesel & Clear Kerosene	COLUMN F Dyed Diesel & Kerosene	COLUMN G Jet Fuel
1. Gallons of blend stock received tax unpaid (From worksheet, Line 6) .....							
2. Gallons of fuel received in Missouri tax unpaid (From worksheet, Line 5) .....							
3. Gallons of tax exempt product blended for taxable use (From worksheet, Line 17) .....							
4. Gallons of dyed fuel sold for taxable purposes (From worksheet, Line 11) .....							
5. Gallons subject to tax (Total of Lines 1, 2, 3, and 4) .....							
6. Gallons of fuel exported, Missouri tax paid (From worksheet, Line 14) .....							
	3%	3%	3%	3%	2%		
7. Less allowance (Line 6 times appropriate %) ....							
8. Net gallons of fuel exported, Missouri tax paid (Line 6 minus Line 7) .....							
9. Net gallons subject to tax (Line 5 minus Line 8) ..							

**TAX CALCULATION**

<b>Tax Rates</b>	x \$.17	x \$.17	x \$.17	x \$.09	x \$.17	x \$.17	
10. Tax Due — (Line 9 times appropriate tax rates) ..	\$	\$	\$	\$	\$		
11. Credit/debit authorization (Attach copy of letter) ..	\$	\$	\$	\$	\$		
12. Total motor fuel tax (Line 10 plus or minus Line 11)	\$	\$	\$	\$	\$		

**INSPECTION FEE**

13. Gallons subject to inspection fee (From worksheet, total of Lines 5, 6, 17, and 17A) .....		25. Total fuel tax due (Line 12, Columns A, B, C, E, and F) .....	\$
14. Gallons of fuel exported fees paid (From worksheet, Line 14) .....		26. Total aviation gasoline tax due (Line 12, Column D) .....	\$
15. Gallons subject to inspection fee (Line 13 minus Line 14) ..		27. Total inspection fee due (Line 18) .....	\$
16. Inspection fee due (Line 15 times \$0.025 per 50 gallons) .....	\$	28. Total transport load fee due (Line 24) .....	\$
17. Credit/debit authorization (Attach copy of letter) .....	\$	29. Total taxes and fees due (Lines 25, 26, 27, and 28) .....	\$
18. Total inspection fee due (Line 16 plus or minus Line 17) ..	\$	30. Penalty (5% per month up to 25% of Line 29) .....	\$

**TRANSPORT LOAD FEE**

19. Gallons subject to transport load fee (Line 15 above) ....		31. Interest (5% per annum of Line 29) .....	\$
20. Deduct gallons sold to railroad corporations and airline companies (total from attached Schedule 10K, 10R, or 10Y)		32. Total taxes, fees, penalty and interest due (Lines 29, 30, and 31) .....	\$
21. Total gallons subject to transport load fee (Line 19 minus Line 20) .....		33. Pool bond amount due (From Form 4759, Schedule 5T) ...	\$
22. Transport load fee (Line 21 divided by 8,000 gals. x \$40.00) .	\$	34. Total amount remitted (Line 32 plus Line 33) .....	\$
23. Credit/debit authorization (Attach copy of letter) .....	\$	If you have a credit on Line 34 check one of the boxes: <input type="checkbox"/> Credit to next report <input type="checkbox"/> Refund	
24. Total transport load fee due (Line 22 plus or minus Line 23) \$	\$		

I do hereby certify under the penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and a complete and full presentation of all transactions from the best information available.

PRINT NAME	SIGNATURE	TITLE	DATE
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Mail report and payment to: Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 300, Jefferson City, MO 65105-0300.

# WORKSHEET OF MOTOR FUEL GALLONS

RECEIPTS (INVOICED GALLONS)	From Schedule	Gasoline	100% Ethyl Alcohol	Gasohol	Aviation Gasoline	Clear Diesel & Clear Kerosene	Dyed Diesel & Kerosene	Jet Fuel
1. Gallons received in Missouri tax and/or fees paid . . . .	1							
2. Gallons received for export, destination state tax paid .	1B							
3. Gallons received tax and/or fee paid with an import payment voucher . . . . .	1C							
4. Gallons imported from another state, Missouri tax and/or fees paid . . . . .	1E							
5. Gallons received tax and/or fees unpaid (provide explanation on Schedule 2A) (Example: tank wagon imports) . . . . .	2A							
5a. Gallons received of tax exempt product (Example: alcohol, soy oil) . . . . .	2A							
6. Gallons of blend stock received and/or fees unpaid (List type of blend stock) _____ (Enter gallons under the appropriate product column) . . . . .	2B							
7. Gallons of clear kerosene received fees paid (For sale through barricaded pumps) . . . . .	2G							
8. Gallons received tax exempt fuel for sale to U.S. government (Attach copy of Form 4776) . . . . .								
<b>9. TOTAL RECEIPTS</b> . . . . .								

DISBURSEMENTS	From Schedule	Gasoline	100% Ethyl Alcohol	Gasohol	Aviation Gasoline	Clear Diesel & Clear Kerosene	Dyed Diesel & Kerosene	Jet Fuel
10. Gallons sold or used by distributor tax and/or fees paid . . . . .								
11. Gallons of dyed fuel sold for taxable purposes . . . .	5							
12. Gallons of other authorized tax exempt sales (alcohol, soy oil) . . . . .	10G							
13. Gallons exported (Destination state tax paid to supplier) . . . . .	7A							
14. Gallons exported (Missouri tax and/or fees paid) . .	7B							
15. Gallons of clear kerosene delivered to filling stations (Barricaded pumps only) . . . . .	10J							
<b>16. TOTAL DISBURSEMENTS</b> . . . . .								

TAX EXEMPT PRODUCT REMOVED FROM STORAGE FOR BLENDING	Gasoline	100% Ethyl Alcohol	Gasohol	Aviation Gasoline	Clear Diesel & Clear Kerosene	Dyed Diesel & Kerosene	Jet Fuel
17. Gallons of tax exempt product blended during reporting period tax and fees unpaid. . . . .							
17A. Gallons of tax exempt product blended during reporting period fees unpaid. . . . .							

# INSTRUCTIONS FOR DISTRIBUTOR'S MONTHLY TAX REPORT

This report and its supporting schedules must be fully completed and mailed to the Missouri Department of Revenue in accordance to the dates listed below. A report is due and remittance is payable on the last day of each month for the purchases made in the preceding calendar month unless such day falls on a weekend or state holiday in which case the report, tax, and fees would be due the next succeeding business day.

Gallons Handled In	Date Tax Is Due
January	February 28, 2003
February	March 31, 2003
March	April 30, 2003
April	June 2, 2003
May	June 30, 2003
June	July 31, 2003
July	September 1, 2003
August	September 30, 2003
September	October 31, 2003
October	December 1, 2003
November	December 31, 2003
December	February 2, 2004

Computer generated schedules must contain all the information as required on the original schedules. (Reports must be postmarked by the due date). A report is due regardless of whether or not any transactions occur.

## Taxable Gallons

1. Gallons of blend stock received tax and/or fees unpaid (Line 6 on attached worksheet).
2. Gallons of fuel received in Missouri tax and/or fees unpaid. Attach an explanation with Schedule 2A (Line 5 on attached worksheet). Tank wagon operators report fuel imported into Missouri on this line.
3. Gallons of tax exempt product blended (For taxable use) (From worksheet, Line 17).
4. Gallons of dyed fuel sold for taxable purposes (Line 11, on attached worksheet).
5. Gallons subject to tax and/or fees (Total of Lines 1, 2, 3, and 4).
6. Gallons of fuel exported (Missouri tax and/or fees paid) (Line 14, on attached worksheet).
7. Calculate allowance. Line 6 times (x) the appropriate percentage. (Applies only when supplier passed allowance to purchaser of Missouri tax paid fuel.)
8. Net gallons exported on Missouri tax paid fuel. (Line 6 minus (–) Line 7).
9. Net gallons subject to tax and/or fees (Line 5 minus (–) Line 8).

## Tax Calculation

Tax rate for gasoline, alcohol blended with gasoline, gasohol and other products blended with gasoline, clear diesel, and clear kerosene blended with diesel is \$0.17 per gallon. Aviation gasoline tax rate is \$0.09 per gallon.

10. Tax due is based on the taxable gallons times (X) the appropriate tax rates (Line 9 times (X) \$0.17 or \$0.09).
11. If you have a motor fuel tax credit or debit from a previous report, you will receive a letter. Add (+) or subtract (–) the amount of your motor fuel tax credit or debit and attach a copy of the authorization.
12. Total motor fuel tax due (Total of Lines 10 and 11).

## Inspection Fee

13. Total gallons subject to inspection fee (From worksheet, Lines 5, 6, 17, and 17A).
14. Gallons of fuel exported fees paid (Line 14, on worksheet).
15. Gallons subject to inspection fee (Line 13 minus (–) Line 14).
16. Inspection fee due (Line 15 times (X) .0005).
17. If you have an inspection fee credit or debit from a previous report, you will receive a letter. Add (+) or subtract (–) the amount of your inspection fee credit or debit and attach a copy of the authorization.
18. Total inspection fee due (Total of Lines 16 and 17).

## Transport Load Fee

19. Total gallons of fuel subject to transport load fee (Line 15 above).
20. Motor fuel gallons sold to railroad corporations and airline companies are not subject to the transport load fee (Total from attached Schedule 10K, 10R, or 10Y).
21. Total gallons subject to transport load fee (Line 19 minus (–) Line 20).
22. Transport load fee (Line 21 times (X) 0.005).
23. If you have a transport load fee credit or debit from a previous report, you will receive a letter. Add (+) or subtract (–) the amount of your transport load fee credit or debit and attach a copy of the authorization.
24. Total transport load fee due (Total of Lines 22 and 23).

## Taxes and Fees Due

25. Total motor fuel tax due (total from Line 12 Columns A, B, C, E, and F).
26. Total aviation gasoline tax due (Total from Line 12 Column D).
27. Total inspection fee due (Total from Line 18).
28. Total transport load fee due (Total from Line 24).
29. Total taxes and fees due (Lines 25, 26, 27, and 28).

## Penalty

30. If your report is not filed on a timely basis or taxes are not paid timely (filed and received by the United States Post Office cancellation stamped upon the envelope), you are subject to a penalty of five percent per month up to 25 percent of the total amount of tax (Line 29 times (X) penalty amount 5 percent up to 25 percent).

## Interest

31. Interest is due on any late payment (Line 29 times (X) the percentage rate (5 percent), multiplied by (X) the number of days late divided by 365). The daily rate is .0001370.
32. Total taxes, fees, penalty, and interest due (Lines 29, 30, and 31).

## Pool Bond Payment (Participants Only)

33. Pool Bond amount due. From Form 4759, Schedule 5T.
34. Total Remittance Due. Total fuel tax, fees, and pool bond amount due (Total Line 32 plus (+) Line 33).

The total of fuel tax, aviation gasoline fuel tax, inspection fee, transport load fee, and pool bond amount should equal Line 34.

Make check or money order payable to the Missouri Department of Revenue. Mail the report and schedules to: Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 300, Jefferson City, Missouri 65105-0300.

Please ensure that you sign, indicate your title, and date the report.

**MOTOR FUEL TAX, AVIATION GASOLINE TAX, INSPECTION FEE, TRANSPORT LOAD FEE AND POOL BOND ARE FIVE SEPARATE ACCOUNTS. DO NOT USE A CREDIT ON ONE ACCOUNT TO PAY FOR ANOTHER ACCOUNT. (EXAMPLE: MOTOR FUEL TAX CREDIT CANNOT BE USED TO PAY AVIATION GASOLINE TAX.)**